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2026

A bill to be entitled  
An act relating to government administration; amending  
s. 11.26, F.S.; revising the employees required to  
have permission of the presiding officers of both  
houses before accepting certain employment; amending  
s. 11.40, F.S.; revising duties of the Legislative  
Auditing Committee, the Department of Revenue, and the  
Department of Financial Services relating to the  
failure of certain entities to comply with specified  
auditing and financial reporting requirements;  
revising procedures that the Department of Revenue and  
the Department of Financial Services may take upon  
receipt of certain advice; removing Legislative  
Auditing Committee procedures for conducting audits;  
creating s. 11.405, F.S.; creating the Florida  
Accountability Office within the Legislature for  
specified purposes; providing for the administration  
of such office in a specified manner; providing that  
the office shall consist of certain units; providing  
leadership selection and terms of office for certain  
such units; providing responsibilities and  
organization of certain units; providing requirements  
for actions between and among such units; providing  
the office location; requiring the Legislature to  
provide certain administrative support; providing

26 requirements for spending decisions and budgeting;  
27 requiring the office to employ persons for a specified  
28 purpose; requiring the office to make certain  
29 employment-related decisions with the approval of  
30 specified persons; prohibiting certain officers and  
31 employees of the office from certain activities  
32 relating to political parties and candidates;  
33 requiring certain parties to resign before becoming a  
34 candidate for election; creating s. 11.406, F.S.;  
35 defining the terms "appropriations project" and  
36 "investigation"; providing procedures for submitting  
37 complaints; providing procedures to be taken by the  
38 Public Integrity Division upon receipt of a complaint;  
39 authorizing the division to inspect and investigate  
40 certain items and locations; authorizing the division  
41 to agree to retain the confidentiality of such  
42 information; authorizing specified entities to issue  
43 subpoenas in a certain manner; providing procedures  
44 for the enforcement of such subpoenas; requiring the  
45 division to receive certain reports; requiring the  
46 Auditor General and the division to randomly select  
47 and review, investigate, or audit certain projects and  
48 entities beginning in a specified fiscal year;  
49 providing requirements for such reviews,  
50 investigations, and audits; requiring the Auditor

51 General to make certain determinations about  
52 recommended audits; requiring such determinations be  
53 reported to the Joint Legislative Auditing Committee;  
54 creating s. 11.407, F.S.; requiring the General  
55 Accountability Division of the office to conduct  
56 certain operational and compliance audits beginning on  
57 a specified date; authorizing the division to assist  
58 other units of the office in conducting certain audits  
59 and investigations; amending s. 11.42, F.S.; revising  
60 a requirement that the Auditor General possess certain  
61 requirements; requiring a deputy director of auditing  
62 who possesses certain qualifications be appointed in  
63 certain circumstances; requiring the Auditor General  
64 to consult with certain entities for a specified  
65 purpose; requiring the Auditor General to adopt  
66 certain rules; revising rulemaking authority of the  
67 Auditor General; amending s. 11.45, F.S.; defining the  
68 term "compliance audit"; revising the definition of  
69 the term "operational audit"; providing that duties of  
70 the office are independent of an audited entity;  
71 revising the entities authorized to direct the office  
72 to conduct an audit or engagement; revising the  
73 frequency with which audits and engagements may be  
74 conducted; specifying that certain provisions apply to  
75 examinations and investigations; authorizing a

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76       designated representative of the office to discuss an  
77       audit, examination, or investigation with certain  
78       officials; providing an alternate deadline for  
79       responses to findings; revising the circumstances  
80       under which the Legislative Auditing Committee is  
81       notified of the failure of certain school boards and  
82       institutions to take corrective action; amending ss.  
83       11.47 and 11.51, F.S.; conforming provisions to  
84       changes made by the act; amending s. 14.32, F.S.;  
85       revising the entities with whom the Chief Inspector  
86       General is required to report and cooperate; amending  
87       s. 112.3187, F.S.; revising legislative intent;  
88       revising the types of disclosures that receive certain  
89       protections; amending s. 112.3188, F.S.; providing  
90       that the office is included in certain confidentiality  
91       provisions; revising the types of disclosures that  
92       receive certain protections; revising the reports that  
93       receive certain confidential protection to include  
94       reports of certain suspected acts; revising the  
95       entities authorized to receive certain confidential  
96       information; amending s. 112.3189, F.S.; including the  
97       office in the list of entities required to conduct  
98       certain investigations in a specified manner;  
99       providing that specified persons may determine that an  
100      investigation is not required; requiring certain

101 information from the whistle-blower's hotline be  
102 communicated to the office at least once per month;  
103 requiring such information be maintained in a certain  
104 manner; amending s. 112.31901, F.S.; authorizing the  
105 office to review certain records; amending s.  
106 112.3215, F.S.; revising how certain documents and  
107 information may be accessed for audits and  
108 examinations; amending s. 112.324, F.S.; authorizing  
109 additional entities to refer matters to the Commission  
110 on Ethics; amending s. 216.011, F.S.; revising the  
111 definition of the term "fixed capital outlay";  
112 amending s. 216.023, F.S.; revising the frequency with  
113 which a state agency must submit its legislative  
114 budget request; repealing s. 216.052, F.S., relating  
115 to community budget requests and appropriations;  
116 amending s. 216.137, F.S.; requiring certain  
117 workpapers be posted on a public website a certain  
118 time before a meeting or session; amending s. 216.177,  
119 F.S.; revising the circumstances under which a  
120 specified notification regarding spending authority  
121 may be made; amending s. 216.192, F.S.; providing that  
122 the approval of annual release plans is a budget  
123 action; amending s. 261.222, F.S.; revising conditions  
124 under which money may be provided for a state  
125 emergency; amending s. 216.262, F.S.; requiring the

126 use of the most recent removing the expiration of a  
127 certain procedure; amending s. 216.292, F.S.;  
128 authorizing specified appropriations to be transferred  
129 between certain entities under certain circumstances;  
130 authorizing the Executive Office of the Governor to  
131 transfer certain funds for a specified purpose;  
132 providing that certain transfers and adjustments are  
133 subject to specified procedures; removing the  
134 expiration of a certain review of transfers; removing  
135 a requirement that the Legislature authorize certain  
136 transfers; amending ss. 409.8134 and 409.902, F.S.;  
137 authorizing specified entities to submit budget  
138 amendments in a certain manner; amending ss. 20.055  
139 and 760.06, F.S.; requiring each state agency to  
140 review and report certain rules to the Joint  
141 Legislative Auditing Committee; requiring the Auditor  
142 General, the Joint Legislative Auditing Committee, and  
143 the Office of Program Policy Analysis and Government  
144 Accountability to jointly review certain audit  
145 requirements and deliver a report to certain entities  
146 by a specified date; requiring the report to contain  
147 certain information; authorizing the President of the  
148 Senate and the Speaker of the House of Representatives  
149 to provide certain personnel and support for a  
150 specified purpose; authorizing the Administrative

151       Procedures Committee and the Division of Law Revision  
152       to provide certain assistance for a specified purpose;  
153       providing effective dates.

154

155       Be It Enacted by the Legislature of the State of Florida:

156

157       **Section 1. Subsection (3) of section 11.26, Florida  
158 Statutes, is amended to read:**

159       11.26 Legislative employees; employment restrictions.—No  
160       employee of the Legislature shall:

161       (3) No full-time legislative employee shall be otherwise  
162       employed, except with the written permission of the presiding  
163       officer of the house by which he or she is employed. Employees  
164       of joint committees, joint offices, or the Florida  
165       Accountability Office must have the permission of the presiding  
166       officers of both houses.

167       **Section 2. Paragraphs (a) and (b) of subsection (2) of  
168 section 11.40, Florida Statutes, are amended to read:**

169       11.40 Legislative Auditing Committee.—

170       (2) Following notification by the Auditor General, the  
171       Department of Financial Services, the Division of Bond Finance  
172       of the State Board of Administration, the Governor or his or her  
173       designee, or the Commissioner of Education or his or her  
174       designee of the failure of a local governmental entity, district  
175       school board, charter school, or charter technical career center

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176 to comply with the applicable provisions within s. 11.45(5)-(7),  
177 s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative  
178 Auditing Committee may schedule a hearing to determine if the  
179 entity should be subject to further state action. If the  
180 committee determines that the entity should be subject to  
181 further state action, the committee shall:

182 (a) In the case of a local governmental entity or district  
183 school board, advise ~~direct~~ the Department of Revenue and the  
184 Department of Financial Services to withhold any funds not  
185 pledged for bond debt service satisfaction which are payable to  
186 such entity until the entity complies with the law. Upon receipt  
187 ~~of the committee shall specify the date that such advice, action~~  
188 ~~must begin, and the directive must be received by the Department~~  
189 ~~of Revenue and the Department of Financial Services shall have~~  
190 ~~the authority to withhold such funds until the entity complies~~  
191 ~~with the law. Beginning 30 days after receiving such advice,~~  
192 ~~each department must either withhold all such funds or report~~  
193 ~~the reasons for not doing so to the committee before the date of~~  
194 ~~the distribution mandated by law. The Department of Revenue and~~  
195 ~~the Department of Financial Services may implement this~~  
196 ~~paragraph.~~

197 (b) In the case of a special district created by:

198 1. A special act, notify the President of the Senate, the  
199 Speaker of the House of Representatives, the standing committees  
200 of the Senate and the House of Representatives charged with

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201 special district oversight as determined by the presiding  
202 officers of each respective chamber, the legislators who  
203 represent a portion of the geographical jurisdiction of the  
204 special district, and the Department of Commerce that the  
205 special district has failed to comply with the law. Upon receipt  
206 of notification, the Department of Commerce shall proceed  
207 pursuant to s. 189.062 or s. 189.067. If the special district  
208 remains in noncompliance after the process set forth in s.  
209 189.0651, or if a public hearing is not held, the Legislative  
210 Auditing Committee may notify request the department, which  
211 shall to proceed pursuant to s. 189.067(3).

212 2. A local ordinance, notify the chair or equivalent of  
213 the local general-purpose government pursuant to s. 189.0652 and  
214 the Department of Commerce that the special district has failed  
215 to comply with the law. Upon receipt of notification, the  
216 department shall proceed pursuant to s. 189.062 or s. 189.067.  
217 If the special district remains in noncompliance after the  
218 process set forth in s. 189.0652, or if a public hearing is not  
219 held, the Legislative Auditing Committee may notify request the  
220 department, which shall to proceed pursuant to s. 189.067(3).

221 3. Any manner other than a special act or local ordinance,  
222 notify the Department of Commerce that the special district has  
223 failed to comply with the law. Upon receipt of notification, the  
224 department shall proceed pursuant to s. 189.062 or s.  
225 189.067(3).

226       **Section 3. Effective November 18, 2027, subsection (3) of**  
227       **section 11.40, Florida Statutes, is amended to read:**

228       11.40 Legislative Auditing Committee.—

229       ~~(3) (a) As used in this subsection, "independent contract~~  
230       ~~auditor" means a state-licensed certified public accountant or~~  
231       ~~firm with which a state-licensed certified public accountant is~~  
232       ~~currently employed or associated who is actively engaged in the~~  
233       ~~accounting profession.~~

234       ~~(b) Audits specified in this subsection cover the~~  
235       ~~quarterly compensation reports for the previous calendar year~~  
236       ~~for a random sample of 3 percent of all legislative branch~~  
237       ~~lobbying firms and a random sample of 3 percent of all executive~~  
238       ~~branch lobbying firms calculated using as the total number of~~  
239       ~~such lobbying firms those filing a compensation report for the~~  
240       ~~preceding calendar year. The committee shall provide for a~~  
241       ~~system of random selection of the lobbying firms to be audited.~~

242       ~~(c) The committee shall create and maintain a list of not~~  
243       ~~less than 10 independent contract auditors approved to conduct~~  
244       ~~the required audits. Each lobbying firm selected for audit in~~  
245       ~~the random audit process may designate one of the independent~~  
246       ~~contract auditors from the committee's approved list. Upon~~  
247       ~~failure for any reason of a lobbying firm selected in the random~~  
248       ~~selection process to designate an independent contract auditor~~  
249       ~~from the committee's list within 30 calendar days after being~~  
250       ~~notified by the committee of its selection, the committee shall~~

251 assign one of the available independent contract auditors from  
252 the approved list to perform the required audit. No independent  
253 contract auditor, whether designated by the lobbying firm or by  
254 the committee, may perform the audit of a lobbying firm where  
255 the auditor and lobbying firm have ever had a direct personal  
256 relationship or any professional accounting, auditing, tax  
257 advisory, or tax preparing relationship with each other. The  
258 committee shall obtain a written, sworn certification subject to  
259 s. 837.06, both from the randomly selected lobbying firm and  
260 from the proposed independent contractor auditor, that no such  
261 relationship has ever existed.

262 (d) Each independent contract auditor shall be engaged by  
263 and compensated solely by the state for the work performed in  
264 accomplishing an audit under this subsection.

265 (e) Any violations of law, deficiencies, or material  
266 misstatements discovered and noted in an audit report shall be  
267 clearly identified in the audit report and be determined under  
268 the rules of either house of the Legislature or under the joint  
269 rules, as applicable.

270 (f) If any lobbying firm fails to give full, frank, and  
271 prompt cooperation and access to books, records, and associated  
272 backup documents as requested in writing by the auditor, that  
273 failure shall be clearly noted by the independent contract  
274 auditor in the report of audit.

275 (g) The committee shall establish procedures for the

276 selection of independent contract auditors desiring to enter  
277 into audit contracts pursuant to this subsection. Such  
278 procedures shall include, but not be limited to, a rating system  
279 that takes into account pertinent information, including the  
280 independent contract auditor's fee proposals for participating  
281 in the process. All contracts under this subsection between an  
282 independent contract auditor and the Speaker of the House of  
283 Representatives and the President of the Senate shall be  
284 terminable by either party at any time upon written notice to  
285 the other, and such contracts may contain such other terms and  
286 conditions as the Speaker of the House of Representatives and  
287 the President of the Senate deem appropriate under the  
288 circumstances.

289 (h) The committee shall adopt guidelines that govern  
290 random audits and field investigations conducted pursuant to  
291 this subsection. The guidelines shall ensure that similarly  
292 situated compensation reports are audited in a uniform manner.  
293 The guidelines shall also be formulated to encourage compliance  
294 and detect violations of the legislative and executive lobbying  
295 compensation reporting requirements in ss. 11.045 and 112.3215  
296 and to ensure that each audit is conducted with maximum  
297 efficiency in a cost-effective manner. In adopting the  
298 guidelines, the committee shall consider relevant guidelines and  
299 standards of the American Institute of Certified Public  
300 Accountants to the extent that such guidelines and standards are

301 applicable and consistent with the purposes set forth in this  
302 subsection.

303 (i) All audit reports of legislative lobbying firms shall,  
304 upon completion by an independent contract auditor, be delivered  
305 to the President of the Senate and the Speaker of the House of  
306 Representatives for their respective review and handling. All  
307 audit reports of executive branch lobbyists, upon completion by  
308 an independent contract auditor, shall be delivered by the  
309 auditor to the Commission on Ethics.

310 **Section 4. Section 11.405, Florida Statutes, is created to**  
311 **read:**

312 11.405 The Florida Accountability Office.—

313 (1) There is created within the Legislature the Florida  
314 Accountability Office to conduct audits, reviews, examinations,  
315 investigations, evaluations, and assessments; to make  
316 recommendations regarding the operations, performance, and  
317 fiscal management of governmental entities of this state; and to  
318 report findings to the Legislature and public agencies regarding  
319 fiscal transparency, quality, effectiveness, efficiency, and  
320 possible improvements to the programs, operations, and  
321 performance of such governmental entities. The office shall be  
322 administered as directed by the Legislature or by agreement of  
323 the presiding officers of the Legislature.

324 (2) The office shall consist of the following units:

325 (a) The Division of the Auditor General, headed by the

326     Auditor General, the auditor required by s. 2, Art. III of the  
327     State Constitution, appointed by both houses of the Legislature  
328     acting concurrently, unless otherwise provided by joint rule of  
329     the Legislature. The Auditor General's term shall end on  
330     November 30 after the first general election following  
331     appointment. If a vacancy occurs while the Legislature is not in  
332     session, the President of the Senate and the Speaker of the  
333     House of Representatives may appoint a temporary successor by  
334     agreement. The Auditor General shall serve at the pleasure of  
335     the Legislature. The Division of the Auditor General shall be  
336     primarily responsible for financial audits required or  
337     authorized by law. The Auditor General shall be primarily  
338     responsible for audits authorized by s. 11.45(3)(a), (c), (g),  
339     (i), (m), (r), and (v).

340         (b)     The General Accountability Division, headed by the  
341     General Accountability Officer appointed as provided by joint  
342     rule of the Legislature or the agreement of the presiding  
343     officers of the Legislature, unless otherwise organized as  
344     provided by joint rule of the Legislature or the agreement of  
345     the presiding officers of the Legislature. The General  
346     Accountability Division shall be primarily responsible for  
347     operational audits and compliance audits required or authorized  
348     by law. The General Accountability Division shall be primarily  
349     responsible for audits authorized by s. 11.45(3), except s.  
350     11.45(3)(a), (c), (g), (i), (m), (r), and (v).

351        (c) The Office of Program Policy Analysis and Government  
352        Accountability organized as provided by joint rule of the  
353        Legislature or the agreement of the presiding officers of the  
354        Legislature. The Office of Program Policy Analysis and  
355        Government Accountability shall be primarily responsible for  
356        performance audits required or authorized by law.

357        (d) The Public Integrity Division organized as provided by  
358        joint rule of the Legislature or the agreement of the presiding  
359        officers of the Legislature.

360        (3) The units shall cooperate and assist one another, as  
361        resources allow, in order to make the most efficient use of the  
362        resources of the Florida Accountability Office. A unit may not  
363        conduct an audit or investigation that may interfere or disrupt  
364        the audit or investigation conducted by another unit, but  
365        cooperative audits and investigations may be conducted. A unit  
366        shall assist, as requested by another unit, when its expertise  
367        may be effectively utilized.

368        (4) Any unit may conduct any audit or investigation  
369        authorized by s. 11.45, except a financial audit expressly  
370        assigned to the Division of the Auditor General.

371        (5) When an audit or investigation is required or  
372        authorized by general law, the unit conducting such audit or  
373        investigation shall consult with the President of the Senate and  
374        the Speaker of the House of Representatives for guidance  
375        regarding the objectives and scope of such audit or

376 investigation.

377 (6) (a) The headquarters of the Florida Accountability  
378 Office shall be at the state capital, but to facilitate auditing  
379 and to eliminate unnecessary traveling, the Legislature may  
380 establish field offices located outside the state capital.

381 (b) The Legislature shall provide sufficient  
382 administrative support to assist the Florida Accountability  
383 Office in all spending decisions within the annual operating  
384 budget approved by the President of the Senate and the Speaker  
385 of the House of Representatives. The Florida Accountability  
386 Office shall employ qualified persons necessary for the  
387 efficient operation of the various units. The duties and  
388 compensation of such employees and a uniform personnel, job  
389 classification, and pay plan for such employees shall be  
390 established with the approval of the President of the Senate and  
391 the Speaker of the House of Representatives, or their joint  
392 designees in the units of the Florida Accountability Office.

393 (7) An officer or a salaried employee of the Florida  
394 Accountability Office may not serve as the representative of any  
395 political party or on any executive committee or other governing  
396 body thereof; serve as an executive, officer, or employee of any  
397 political party committee, organization, or association; or be  
398 engaged on behalf of any candidate for public office in the  
399 solicitation of votes or other activities on behalf of such  
400 candidacy. The Auditor General or any employee of the Florida

401 Accountability Office may not become a candidate for election to  
402 public office unless she or he first resigns from office or  
403 employment.

404 **Section 5. Section 11.406, Florida Statutes, is created to**  
405 **read:**

406 11.406 Public Integrity Division investigations.—

407 (1) As used in this section, the term:

408 (a) "Appropriations project" means a specific  
409 appropriation or proviso defined as an appropriations project by  
410 legislative rule in the year in which it was enacted.

411 (b) "Investigation" means an audit, a review, or any other  
412 examination or inquiry into the factual basis of any complaint  
413 investigated pursuant to subsection (2).

414 (2) The Public Integrity Division of the Florida  
415 Accountability Office may receive and investigate a complaint  
416 alleging fraud, waste, abuse, mismanagement, or misconduct in  
417 connection with the expenditure of public funds.

418 (3) A complaint may be submitted to the Florida  
419 Accountability Office by:

420 (a) The President of the Senate.

421 (b) The Speaker of the House of Representatives.

422 (c) The chair of an appropriations committee of the Senate  
423 or the House of Representatives.

424 (d) Any unit of the Florida Accountability Office.

425 (e) Any inspector general.

426        (f) A whistle-blower reporting under s. 112.3187.

427        (4) (a) Upon receipt of a complaint, the Public Integrity  
428 Division shall determine whether the complaint is supported by  
429 sufficient information indicating a reasonable probability of  
430 fraud, waste, abuse, mismanagement, or misconduct. If the Public  
431 Integrity Division determines that the complaint is not  
432 supported by sufficient information, the Public Integrity  
433 Division shall notify the complainant in writing and the  
434 complaint shall be closed.

435        (b) If the complaint is supported by sufficient  
436 information and the Public Integrity Division determines that an  
437 investigation into the matter has already been initiated by  
438 another agency with investigative jurisdiction, the Public  
439 Integrity Division may close the complaint, in which case the  
440 Public Integrity Division must notify the complainant without  
441 disclosing any confidential or exempt information relating to  
442 such investigation.

443        (c) If the complaint is supported by sufficient  
444 information and an investigation into the matter has not already  
445 been initiated as described in paragraph (b), the Public  
446 Integrity Division shall, within available resources and after  
447 consultation with the other units of the Florida Accountability  
448 Office, conduct an investigation and issue a report of the  
449 investigative findings to the complainant and the President of  
450 the Senate and the Speaker of the House of Representatives. The

451       Public Integrity Division may refer the matter to another unit  
452       of the Florida Accountability Office, any appropriate law  
453       enforcement agency, the Commission on Ethics, the Chief  
454       Financial Officer, the Office of the Chief Inspector General, or  
455       the applicable agency inspector general.

456       (5) (a) The Public Integrity Division may, when pertinent  
457       to an investigation of a complaint, inspect and investigate the  
458       books, records, papers, documents, data, operation, and physical  
459       location of any public agency in this state, including any  
460       confidential information; the public records of any entity that  
461       has received direct appropriations or a direct payment of fees  
462       or taxes collected by this state; and the records of any entity  
463       that has contracted with this state whose records are subject to  
464       public access pursuant to s. 287.058(1)(c). The Public Integrity  
465       Division may agree to retain the confidentiality of confidential  
466       information pursuant to s. 11.0431(2)(a).

467       (b) Upon request of the Public Integrity Division, the  
468       Legislative Auditing Committee or any other committee of the  
469       Legislature may issue subpoenas and subpoenas duces tecum, as  
470       provided in s. 11.143, to compel testimony or the production of  
471       evidence when deemed necessary to an investigation authorized by  
472       this section. Consistent with s. 11.143, such subpoenas and  
473       subpoenas duces tecum may be issued as provided by applicable  
474       legislative rules or, in the absence of applicable legislative  
475       rules, by the chair of the Legislative Auditing Committee with

476 the approval of the Legislative Auditing Committee and the  
477 President of the Senate and the Speaker of the House of  
478 Representatives, or with the approval of the President of the  
479 Senate or the Speaker of the House of Representatives if such  
480 officer alone designated the Legislative Auditing Committee.

481 (c) If the Legislature is not in session when a witness  
482 fails or refuses to comply with a lawful subpoena or subpoena  
483 duces tecum issued pursuant to this subsection, the subpoena or  
484 subpoena duces tecum may be enforced as provided in s. 11.143,  
485 and the Public Integrity Division, on behalf of the committee  
486 issuing the subpoena or subpoena duces tecum, may file a  
487 complaint before any circuit court of this state to enforce the  
488 subpoena or subpoena duces tecum. Upon the filing of such  
489 complaint, the court shall take jurisdiction of the witness and  
490 the subject matter of the complaint and shall direct the witness  
491 to respond to all lawful questions and to produce all lawfully  
492 demanded documentary evidence in the possession of the witness.  
493 The failure of a witness to comply with such order constitutes a  
494 direct and criminal contempt of court and the court shall punish  
495 the witness accordingly.

496 (d) When the Legislature is in session, upon request of  
497 the Public Integrity Division directed to the committee issuing  
498 the subpoena or subpoena duces tecum, either house of the  
499 Legislature may seek compliance with the subpoena or subpoena  
500 duces tecum in accordance with the State Constitution, general

501 law, the joint rules of the Legislature, or the rules of the  
502 house of the Legislature whose committee issued the subpoena or  
503 subpoena duces tecum.

504 (6) The Public Integrity Division shall receive copies of  
505 all reports required by ss. 14.32, 17.325, and 20.055.

506 (7) (a) Beginning with the 2027-2028 fiscal year, the  
507 Auditor General and the Public Integrity Division, within  
508 available resources, shall randomly select and review  
509 appropriations projects appropriated in the prior fiscal year  
510 and, if appropriate, investigate and recommend an audit of such  
511 projects. The review, investigation, or audit may be delayed on  
512 a selected project until a subsequent year if the timeline of  
513 the project warrants such delay. Each review, investigation, or  
514 audit must include, but is not limited to, an evaluation of the  
515 appropriations project recipient's efficient and effective  
516 administration of the project. When an audit is recommended by  
517 the Public Integrity Division under this subsection, the Auditor  
518 General shall determine whether the audit is appropriate. All  
519 such determinations shall be reported to the Joint Legislative  
520 Auditing Committee.

521 (b) Beginning with the 2027-2028 fiscal year, the Auditor  
522 General and the Public Integrity Division, within available  
523 resources, may select and review, investigate, or audit the  
524 financial activities of any political subdivision, special  
525 district, public authority, public hospital, state or local

526 council or commission, unit of local government, or public  
527 education entity in this state, as well as any authority,  
528 council, commission, direct-support organization, institution,  
529 foundation, or similar entity created by law or ordinance to  
530 pursue a public purpose, entitled by law or ordinance to any  
531 distribution of tax or fee revenues, or organized for the sole  
532 purpose of supporting one of the public entities listed in this  
533 paragraph.

534 **Section 6. Section 11.407, Florida Statutes, is created to**  
535 **read:**

536 11.407 General Accountability Division audits.—  
537 Beginning on January 1, 2027, the General Accountability  
538 Division of the Florida Accountability Office shall conduct all  
539 operational audits and compliance audits required by law,  
540 including those previously assigned to the Auditor General or  
541 the Office of Program Policy Analysis and Government  
542 Accountability. The division may assist other units of the  
543 Florida Accountability Office in conducting any audit or  
544 investigation and conduct other audits authorized by law after  
545 consultation with other units of the Florida Accountability  
546 Office or as requested by the President of the Senate or the  
547 Speaker of the House of Representatives.

548 **Section 7. Section 11.42, Florida Statutes, is amended to**  
549 **read:**

550 11.42 The Auditor General.—

551       (1) The Auditor General appointed in this section is the  
552 auditor that is required by s. 2, Art. III of the State  
553 Constitution.

554       (1) (2) The Auditor General shall be appointed to office to  
555 serve at the pleasure of the Legislature, by a majority vote of  
556 the members of the Legislative Auditing Committee, subject to  
557 confirmation by both houses of the Legislature. At the time of  
558 her or his appointment, the Auditor General shall have been  
559 certified under the Public Accountancy Law in this state for a  
560 period of at least 10 years and shall have had not less than 10  
561 years' experience in an accounting or auditing related field.  
562 Vacancies in the office shall be filled in the same manner as  
563 the original appointment.

564       (3) (a) To carry out her or his duties the Auditor General  
565 shall make all spending decisions within the annual operating  
566 budget approved by the President of the Senate and the Speaker  
567 of the House of Representatives. The Auditor General shall  
568 employ qualified persons necessary for the efficient operation  
569 of the Auditor General's office and shall fix their duties and  
570 compensation and, with the approval of the President of the  
571 Senate and the Speaker of the House of Representatives, shall  
572 adopt and administer a uniform personnel, job classification,  
573 and pay plan for such employees.

574       (2) (b) No person shall be employed as a financial auditor  
575 who does not possess the qualifications to take the examination

576 for a certificate as certified public accountant under the laws  
577 of this state, and no person shall be employed or retained as  
578 legal adviser, on either a full-time or a part-time basis, who  
579 is not a member of The Florida Bar.

580 (3)(4) The Auditor General, before entering upon the  
581 duties of the office, shall take and subscribe the oath of  
582 office required of state officers by the State Constitution.

583 ~~(5) The appointment of the Auditor General may be~~  
584 ~~terminated at any time by a majority vote of both houses of the~~  
585 ~~Legislature.~~

586 ~~(6)(a) The headquarters of the Auditor General shall be at~~  
587 ~~the state capital, but to facilitate auditing and to eliminate~~  
588 ~~unnecessary traveling the Auditor General may establish field~~  
589 ~~offices located outside the state capital. The Auditor General~~  
590 ~~shall be provided with adequate quarters to carry out the~~  
591 ~~position's functions in the state capital and in other areas of~~  
592 ~~the state.~~

593 ~~(b) All payrolls and vouchers for the operations of the~~  
594 ~~Auditor General's office shall be submitted to the Chief~~  
595 ~~Financial Officer and, if found to be correct, payments shall be~~  
596 ~~issued therefor.~~

597 (4)(7) The Auditor General, in consultation with the units  
598 of the Florida Accountability Office, may make and enforce  
599 reasonable rules and regulations necessary to facilitate audits  
600 which the Florida Accountability Office ~~she or he~~ is authorized

601 to perform. The Auditor General shall consult with other units  
602 of the Florida Accountability Office and incorporate into such  
603 rules the suggestions of each unit that may lead to more timely  
604 and effective audits, examinations, and investigations.

605 ~~(8) No officer or salaried employee of the Office of the~~  
606 ~~Auditor General shall serve as the representative of any~~  
607 ~~political party or on any executive committee or other governing~~  
608 ~~body thereof; serve as an executive, officer, or employee of any~~  
609 ~~political party committee, organization, or association; or be~~  
610 ~~engaged on behalf of any candidate for public office in the~~  
611 ~~solicitation of votes or other activities in behalf of such~~  
612 ~~candidacy. Neither the Auditor General nor any employee of the~~  
613 ~~Auditor General may become a candidate for election to public~~  
614 ~~office unless she or he first resigns from office or employment.~~  
615 ~~No officer or salaried employee of the Auditor General shall~~  
616 ~~actively engage in any other business or profession or be~~  
617 ~~otherwise employed without the prior written permission of the~~  
618 ~~Auditor General.~~

619 ~~(9) Sections 11.25(1) and 11.26 shall not apply to the~~  
620 ~~Auditor General.~~

621 **Section 8. Section 11.45, Florida Statutes, is amended to**  
622 **read:**

623 11.45 Definitions; duties; authorities; reports; rules.—

624 (1) DEFINITIONS.—As used in ss. 11.40-11.51, the term:

625 (a) "Abuse" means behavior that is deficient or improper

626 when compared with behavior that a prudent person would consider  
627 a reasonable and necessary operational practice given the facts  
628 and circumstances. The term includes the misuse of authority or  
629 position for personal gain.

630 (b) "Audit" means a financial audit, operational audit, or  
631 performance audit.

632 (c) "Compliance audit" means an operational audit or a  
633 performance audit directed at the systems and processes,  
634 governance, legal compliance, regulations, and contracts of an  
635 agency, a program, or an activity, as well as any other  
636 objectives specified by the entity requesting or directing the  
637 examination.

638 (d) ~~(e)~~ "County agency" means a board of county  
639 commissioners or other legislative and governing body of a  
640 county, however styled, including that of a consolidated or  
641 metropolitan government, a clerk of the circuit court, a  
642 separate or ex officio clerk of the county court, a sheriff, a  
643 property appraiser, a tax collector, a supervisor of elections,  
644 or any other officer in whom any portion of the fiscal duties of  
645 a body or officer expressly stated in this paragraph are  
646 separately placed by law.

647 (e) ~~(d)~~ "Financial audit" means an examination of financial  
648 statements in order to express an opinion on the fairness with  
649 which they are presented in conformity with generally accepted  
650 accounting principles and an examination to determine whether

651 operations are properly conducted in accordance with legal and  
652 regulatory requirements. Financial audits must be conducted in  
653 accordance with auditing standards generally accepted in the  
654 United States and government auditing standards. When  
655 applicable, the scope of financial audits must encompass the  
656 additional activities necessary to establish compliance with the  
657 Single Audit Act Amendments of 1996, 31 U.S.C. ss. 7501-7507,  
658 and other applicable federal law.

659 (f)-(e) "Fraud" means obtaining something of value through  
660 willful misrepresentation, including, but not limited to,  
661 intentional misstatements or intentional omissions of amounts or  
662 disclosures in financial statements to deceive users of  
663 financial statements, theft of an entity's assets, bribery, or  
664 the use of one's position for personal enrichment through the  
665 deliberate misuse or misapplication of an organization's  
666 resources.

667 (g)-(f) "Governmental entity" means a state agency, a  
668 county agency, or any other entity, however styled, that  
669 independently exercises any type of state or local governmental  
670 function.

671 (h)-(g) "Local governmental entity" means a county agency,  
672 municipality, tourist development council, county tourism  
673 promotion agency, or special district as defined in s. 189.012.  
674 The term does not include any housing authority established  
675 under chapter 421.

676        (i)-(h) "Management letter" means a statement of the  
677        auditor's comments and recommendations.

678        (j)-(i) "Operational audit" means an audit whose purpose is  
679        to evaluate management's performance in establishing and  
680        maintaining internal controls, including controls designed to  
681        prevent and detect fraud, waste, and abuse, and in administering  
682        assigned responsibilities in accordance with applicable laws,  
683        administrative rules, contracts, grant agreements, and other  
684        guidelines. Operational audits must be conducted in accordance  
685        with government auditing standards or include a written  
686        explanation for any departures from such standards in the audit  
687        report. Such audits examine internal controls that are designed  
688        and placed in operation to promote and encourage the achievement  
689        of management's control objectives in the categories of  
690        compliance, economic and efficient operations, reliability of  
691        financial records and reports, and safeguarding of assets, and  
692        identify weaknesses in those internal controls.

693        (k)-(j) "Performance audit" means an examination of a  
694        program, activity, or function of a governmental entity,  
695        conducted in accordance with applicable government auditing  
696        standards or auditing and evaluation standards of other  
697        appropriate authoritative bodies. The term includes an  
698        examination of issues related to:

- 699        1. Economy, efficiency, or effectiveness of the program.
  
- 700        2. Structure or design of the program to accomplish its

701 goals and objectives.

702 3. Adequacy of the program to meet the needs identified by  
703 the Legislature or governing body.

704 4. Alternative methods of providing program services or  
705 products.

706 5. Goals, objectives, and performance measures used by the  
707 agency to monitor and report program accomplishments.

708 6. The accuracy or adequacy of public documents, reports,  
709 or requests prepared under the program by state agencies.

710 7. Compliance of the program with appropriate policies,  
711 rules, or laws.

712 8. Any other issues related to governmental entities as  
713 directed by the Legislative Auditing Committee.

714 (l) ~~(k)~~ "Political subdivision" means a separate agency or  
715 unit of local government created or established by law and  
716 includes, but is not limited to, the following and the officers  
717 thereof: authority, board, branch, bureau, city, commission,  
718 consolidated government, county, department, district,  
719 institution, metropolitan government, municipality, office,  
720 officer, public corporation, town, or village.

721 (m) ~~(l)~~ "State agency" means a separate agency or unit of  
722 state government created or established by law and includes, but  
723 is not limited to, the following and the officers thereof:  
724 authority, board, branch, bureau, commission, department,  
725 division, institution, office, officer, or public corporation,

726 as the case may be, except any such agency or unit within the  
727 legislative branch of state government other than the Florida  
728 Public Service Commission.

729       (n) (m) "Waste" means the act of using or expending  
730 resources unreasonably, carelessly, extravagantly, or for no  
731 useful purpose.

732       (2) DUTIES.—The Florida Accountability Office Auditor  
733 General shall:

734       (a) Conduct audits of records and perform related duties  
735 as prescribed by law, concurrent resolution of the Legislature,  
736 or as directed by the Legislative Auditing Committee.

737       (b) Annually conduct a financial audit of state  
738 government.

739       (c) Annually conduct financial audits of all state  
740 universities and Florida College System institutions and verify  
741 the accuracy of the amounts certified by each state university  
742 and Florida College System institution chief financial officer  
743 pursuant to ss. 1011.45 and 1011.84.

744       (d) Annually conduct financial audits of the accounts and  
745 records of all district school boards in counties with  
746 populations of less than 150,000, according to the most recent  
747 federal decennial statewide census; and the Florida School for  
748 the Deaf and the Blind.

749       (e) Once every 3 years, conduct financial audits of the  
750 accounts and records of all district school boards in counties

751 that have populations of 150,000 or more, according to the most  
752 recent federal decennial statewide census.

753 (f) At least every 3 years, conduct operational audits of  
754 the accounts and records of state agencies, state universities,  
755 state colleges, district school boards, the Florida Clerks of  
756 Court Operations Corporation, water management districts, and  
757 the Florida School for the Deaf and the Blind.

758 (g) At least every 3 years, conduct a performance audit of  
759 the local government financial reporting system, which, for the  
760 purpose of this chapter, means any statutory provision related  
761 to local government financial reporting. The purpose of such an  
762 audit is to determine the accuracy, efficiency, and  
763 effectiveness of the reporting system in achieving its goals and  
764 to make recommendations to the local governments, the Governor,  
765 and the Legislature as to how the reporting system can be  
766 improved and how program costs can be reduced. The Office of  
767 Program Policy Analysis and Government Accountability Auditor  
768 ~~General~~ shall determine the scope of the audits. The local  
769 government financial reporting system should provide for the  
770 timely, accurate, uniform, and cost-effective accumulation of  
771 financial and other information that can be used by the members  
772 of the Legislature and other appropriate officials to accomplish  
773 the following goals:

774 1. Enhance citizen participation in local government;  
775 2. Improve the financial condition of local governments;

776       3. Provide essential government services in an efficient  
777 and effective manner; and

778       4. Improve decisionmaking on the part of the Legislature,  
779 state agencies, and local government officials on matters  
780 relating to local government.

781       (h) At least every 3 years, conduct a performance audit of  
782 the Department of Revenue's administration of the ad valorem tax  
783 laws as described in s. 195.096. The audit report shall report  
784 on the activities of the ad valorem tax program of the  
785 Department of Revenue related to the ad valorem tax rolls. The  
786 Office of Program Policy Analysis and Government Accountability  
787 ~~Auditor General~~ shall include, for at least four counties  
788 reviewed, findings as to the accuracy of assessment procedures,  
789 projections, and computations made by the department, using the  
790 same generally accepted appraisal standards and procedures to  
791 which the department and the property appraisers are required to  
792 adhere. However, the report may not include any findings or  
793 statistics related to any ad valorem tax roll that is in  
794 litigation between the state and county officials at the time  
795 the report is issued.

796       (i) Once every 3 years, review a sample of internal audit  
797 reports at each state agency, as defined in s. 20.055(1), to  
798 determine compliance with current Standards for the Professional  
799 Practice of Internal Auditing or, if appropriate, government  
800 auditing standards.

801       (j) Conduct audits of local governmental entities when  
802 determined to be necessary by any unit of the Florida  
803 Accountability Office ~~the Auditor General~~, when directed by the  
804 Legislative Auditing Committee, or when otherwise required by  
805 law. No later than 18 months after the release of the audit  
806 report, the applicable unit ~~Auditor General~~ shall perform such  
807 appropriate followup procedures as he or she deems necessary to  
808 determine the audited entity's progress in addressing the  
809 findings and recommendations contained within the ~~Auditor~~  
810 ~~General's~~ previous report. The applicable unit ~~Auditor General~~  
811 shall notify each member of the audited entity's governing body  
812 and the Legislative Auditing Committee of the results of its ~~his~~  
813 ~~or her~~ determination. For purposes of this paragraph, local  
814 governmental entities do not include water management districts.

815       (k) Contact each district school board, as defined in s.  
816 1003.01(7), with the findings and recommendations contained  
817 within the ~~Auditor General's~~ previous operational audit report.  
818 The district school board shall provide the Florida  
819 Accountability Office ~~Auditor General~~ with evidence of the  
820 initiation of corrective action within 45 days after the date it  
821 is requested by the Florida Accountability Office ~~Auditor~~  
822 ~~General~~ and evidence of completion of corrective action within  
823 180 days after the date it is requested by the Florida  
824 Accountability Office ~~Auditor General~~. If the district school  
825 board fails to provide such evidence ~~comply with the Auditor~~

826 ~~General's request~~ or is unable to take corrective action within  
827 the required timeframe, the Florida Accountability Office  
828 ~~Auditor General~~ shall notify the Legislative Auditing Committee.

829 (1) At least once every 3 years, conduct operational  
830 audits of the accounts and records of eligible nonprofit  
831 scholarship-funding organizations receiving eligible  
832 contributions under s. 1002.395, including any contracts for  
833 services with related entities, to determine compliance with the  
834 provisions of that section. Such audits shall include, but not  
835 be limited to, a determination of the eligible nonprofit  
836 scholarship-funding organization's compliance with s.

837 1002.395(6)(1). The Florida Accountability Office Auditor  
838 ~~General~~ shall provide its report on the results of the audits to  
839 the Governor, the President of the Senate, the Speaker of the  
840 House of Representatives, the Chief Financial Officer, and the  
841 Legislative Auditing Committee, within 30 days after ~~of~~  
842 completion of the audit.

843 (m) At least once every 7 years, conduct an operational  
844 and financial audit of each large-hub commercial service  
845 airport. Each operational audit shall include, at a minimum, an  
846 assessment of compliance with s. 332.0075, including compliance  
847 with chapter 287, and compliance with the public records and  
848 public meetings laws of this state. For purposes of this  
849 paragraph, the term "large-hub commercial service airport" means  
850 a publicly owned airport that has at least 1 percent of the

851 annual passenger boardings in the United States as reported by  
852 the Federal Aviation Administration.

853 (n) At least once every 3 years, conduct an operational  
854 audit of the Florida Birth-Related Neurological Injury  
855 Compensation Association. Each operational audit shall include,  
856 at a minimum, an assessment of compliance with ss. 766.303-  
857 766.315 and compliance with the public records and public  
858 meetings laws of this state. The first operational audit must be  
859 completed by August 15, 2021.

860  
861 Each unit of the Florida Accountability Office Auditor General  
862 shall perform its his or her duties independently from an  
863 audited entity, exercising objective and impartial judgment, but  
864 under the general policies established by the Legislative  
865 Auditing Committee or the Legislature. This subsection does not  
866 limit the Florida Accountability Office's Auditor General's  
867 discretionary authority to conduct other audits or engagements  
868 of governmental entities as authorized in subsection (3).

869 (3) AUTHORITY FOR AUDITS AND OTHER ENGAGEMENTS.—Any unit  
870 of the Florida Accountability Office Auditor General may,  
871 pursuant to its his or her own discretion authority, or at the  
872 direction of the Legislative Auditing Committee, the President  
873 of the Senate, or the Speaker of the House of Representatives,  
874 conduct audits or other engagements as determined appropriate by  
875 the unit Auditor General of:

876       (a) The accounts and records of any governmental entity  
877       created or established by law.

878       (b) The information technology programs, activities,  
879       functions, or systems of any governmental entity created or  
880       established by law.

881       (c) The accounts and records of any charter school created  
882       or established by law.

883       (d) The accounts and records of any direct-support  
884       organization or citizen support organization created or  
885       established by law. The Florida Accountability Office Auditor  
886       General is authorized to require and receive any records from  
887       the direct-support organization or citizen support organization,  
888       or from its independent auditor.

889       (e) The public records associated with any appropriation  
890       made by the Legislature to a nongovernmental agency,  
891       corporation, or person. All records of a nongovernmental agency,  
892       corporation, or person with respect to the receipt and  
893       expenditure of such an appropriation shall be public records and  
894       shall be treated in the same manner as other public records are  
895       under general law.

896       (f) State financial assistance provided to any nonstate  
897       entity as defined by s. 215.97.

898       (g) The Tobacco Settlement Financing Corporation created  
899       pursuant to s. 215.56005.

900       (h) Any purchases of federal surplus lands for use as

901 sites for correctional facilities as described in s. 253.037.

902 (i) The Florida Development Finance Corporation or the  
903 capital development board or the programs or entities created by  
904 the board. The audit or report may not reveal the identity of  
905 any person who has anonymously made a donation to the board  
906 pursuant to this paragraph. The identity of a donor or  
907 prospective donor to the board who desires to remain anonymous  
908 and all information identifying such donor or prospective donor  
909 are confidential and exempt from ~~the provisions of~~ s. 119.07(1)  
910 and s. 24(a), Art. I of the State Constitution. Such anonymity  
911 shall be maintained in the auditor's report.

912 (j) The records pertaining to the use of funds from  
913 voluntary contributions on a motor vehicle registration  
914 application or on a driver license application authorized  
915 pursuant to ss. 320.023 and 322.081.

916 (k) The records pertaining to the use of funds from the  
917 sale of specialty license plates described in chapter 320.

918 (l) The acquisitions and divestitures related to the  
919 Florida Communities Trust Program created pursuant to chapter  
920 380.

921 (m) The Florida Water Pollution Control Financing  
922 Corporation created pursuant to s. 403.1837.

923 (n) The school readiness program, including the early  
924 learning coalitions under part VI of chapter 1002.

925 (o) CareerSource Florida, Inc., the state board as defined

926 in s. 445.002, or the programs or entities created by the state  
927 board under s. 445.004.

928 (p) The corporation defined in s. 455.32 that is under  
929 contract with the Department of Business and Professional  
930 Regulation to provide administrative, investigative,  
931 examination, licensing, and prosecutorial support services in  
932 accordance with ~~the provisions of~~ s. 455.32 and the practice act  
933 of the relevant profession.

934 (q) The Florida Engineers Management Corporation created  
935 pursuant to chapter 471.

936 (r) The books and records of any permitholder that  
937 conducts race meetings or jai alai exhibitions under chapter  
938 550.

939 (s) The corporation defined in part II of chapter 946,  
940 known as the Prison Rehabilitative Industries and Diversified  
941 Enterprises, Inc., or PRIDE Enterprises.

942 (t) The Florida Virtual School.

943 (u) Virtual education providers receiving state funds or  
944 funds from local ad valorem taxes.

945 (v) The accounts and records of a nonprofit scholarship-  
946 funding organization participating in a state sponsored  
947 scholarship program authorized by chapter 1002.

948 (w) The Florida Tourism Industry Marketing Corporation.

949 (x) Tourist development councils and county tourism  
950 promotion agencies.

## 951 (4) SCHEDULING AND STAFFING OF AUDITS.—

952 (a) Each financial audit required or authorized by this  
953 section, when practicable, shall be made and completed within  
954 not more than 9 months following the end of each audited fiscal  
955 year of the state agency or political subdivision, or at such  
956 lesser time which may be provided by law or concurrent  
957 resolution or directed by the Legislative Auditing Committee.

958 When the Florida Accountability Office Auditor General  
959 determines that conducting any audit or engagement otherwise  
960 required by law would not be possible due to workload or would  
961 not be an efficient or effective use of its his or her resources  
962 based on an assessment of risk, then, in its his or her  
963 discretion, the Florida Accountability Office Auditor General  
964 may temporarily or indefinitely postpone such audits or other  
965 engagements for such period or any portion thereof, unless  
966 otherwise directed by the committee.

967 (b) The Florida Accountability Office Auditor General may,  
968 when in his or her judgment it is necessary, designate and  
969 direct any auditor employed by the Florida Accountability Office  
970 Auditor General to audit any accounts or records within the  
971 authority of the Florida Accountability Office Auditor General  
972 to audit. The auditor shall report his or her findings for  
973 review by the Florida Accountability Office Auditor General,  
974 which who shall prepare the audit report.

975 (c) The audit report when final shall be a public record.

976 The audit workpapers and notes are not a public record; however,  
977 those workpapers necessary to support the computations in the  
978 final audit report may be made available by a majority vote of  
979 the Legislative Auditing Committee after a public hearing  
980 showing proper cause. The audit workpapers and notes shall be  
981 retained by the Florida Accountability Office Auditor General  
982 until no longer useful in its ~~his or her~~ proper functions, after  
983 which time they may be destroyed.

984 (d) At the conclusion of the audit, examination, or  
985 investigation, the Florida Accountability Office Auditor General  
986 or the designated representative of the Florida Accountability  
987 Office Auditor General's designated representative shall discuss  
988 the audit, examination, or investigation with the official whose  
989 office is subject to audit and submit to that official a list of  
990 the Florida Accountability Office's Auditor General's findings  
991 which may be included in the audit report. If the official is  
992 not available for receipt of the list of audit findings, then  
993 delivery is presumed to be made when it is delivered to his or  
994 her office. The official shall submit to the Florida  
995 Accountability Office Auditor General or the designated  
996 representative, within 30 days after the receipt of the list of  
997 findings, or within 15 days if specified in writing with the  
998 delivery of the findings, his or her written statement of  
999 explanation or rebuttal concerning all of the findings,  
1000 including corrective action to be taken to preclude a recurrence

1001 of all findings.

1002 (e) The Florida Accountability Office Auditor General  
1003 shall provide the successor independent certified public  
1004 accountant of a district school board with access to the prior  
1005 year's working papers in accordance with the Statements on  
1006 Auditing Standards, including documentation of planning,  
1007 internal control, audit results, and other matters of continuing  
1008 accounting and auditing significance, such as the working paper  
1009 analysis of balance sheet accounts and those relating to  
1010 contingencies.

1011 (5) PETITION FOR AN AUDIT BY THE FLORIDA ACCOUNTABILITY  
1012 OFFICE AUDITOR GENERAL.—

1013 (a) The Legislative Auditing Committee shall direct the  
1014 Florida Accountability Office Auditor General to make an audit  
1015 of any municipality whenever petitioned to do so by at least 20  
1016 percent of the registered electors in the last general election  
1017 of that municipality pursuant to this subsection. The supervisor  
1018 of elections of the county in which the municipality is located  
1019 shall certify whether or not the petition contains the  
1020 signatures of at least 20 percent of the registered electors of  
1021 the municipality. After the completion of the audit, the Florida  
1022 Accountability Office Auditor General shall determine whether  
1023 the municipality has the fiscal resources necessary to pay the  
1024 cost of the audit. The municipality shall pay the cost of the  
1025 audit within 90 days after the Florida Accountability Office's

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2026

1026    ~~Auditor General's~~ determination that the municipality has the  
1027    available resources. If the municipality fails to pay the cost  
1028    of the audit, the Department of Revenue shall, upon  
1029    certification of the Florida Accountability Office Auditor  
1030    ~~General~~, withhold from that portion of the distribution pursuant  
1031    to s. 212.20(6)(d)5. which is distributable to such  
1032    municipality, a sum sufficient to pay the cost of the audit and  
1033    shall deposit that sum into the General Revenue Fund of the  
1034    state.

1035        (b) At least one registered elector in the most recent  
1036    general election must file a letter of intent with the municipal  
1037    clerk before prior to any petition of the electors of that  
1038    municipality for the purpose of an audit. Each petition must be  
1039    submitted to the supervisor of elections and contain, at a  
1040    minimum:

- 1041        1. The elector's printed name;
- 1042        2. The signature of the elector;
- 1043        3. The elector's residence address;
- 1044        4. The elector's date of birth; and
- 1045        5. The date signed.

1046  
1047    All petitions must be submitted for verification within 1  
1048    calendar year after the audit petition origination by the  
1049    municipal electors.

1050        (6) REQUEST BY A LOCAL GOVERNMENTAL ENTITY FOR AN AUDIT BY

1051 THE FLORIDA ACCOUNTABILITY OFFICE AUDITOR GENERAL.—Whenever a  
1052 local governmental entity requests the Florida Accountability  
1053 Office Auditor General to conduct an audit of all or part of its  
1054 operations and the Florida Accountability Office Auditor General  
1055 conducts the audit under its his or her own authority or at the  
1056 direction of the Legislative Auditing Committee, the expenses of  
1057 the audit shall be paid by the local governmental entity. The  
1058 Florida Accountability Office Auditor General shall estimate the  
1059 cost of the audit. Fifty percent of the cost estimate shall be  
1060 paid by the local governmental entity before the initiation of  
1061 the audit and deposited into the General Revenue Fund of the  
1062 state. After the completion of the audit, the Florida  
1063 Accountability Office Auditor General shall notify the local  
1064 governmental entity of the actual cost of the audit. The local  
1065 governmental entity shall remit the remainder of the cost of the  
1066 audit to the Florida Accountability Office Auditor General for  
1067 deposit into the General Revenue Fund of this the state. If the  
1068 local governmental entity fails to comply with paying the  
1069 remaining cost of the audit, the Florida Accountability Office  
1070 Auditor General shall notify the Legislative Auditing Committee.

1071 (7) FLORIDA ACCOUNTABILITY OFFICE AUDITOR GENERAL

1072 REPORTING REQUIREMENTS.—

1073 (a) The Auditor General shall notify the Legislative  
1074 Auditing Committee of any local governmental entity, district  
1075 school board, charter school, or charter technical career center

1076 that does not comply with the reporting requirements of s.  
1077 218.39.

1078 (b) The Florida Accountability Office Auditor General, in  
1079 consultation with the Board of Accountancy, shall review all  
1080 audit reports submitted pursuant to s. 218.39. The Auditor  
1081 General shall request any significant items that were omitted in  
1082 violation of a rule adopted by the Auditor General. The items  
1083 must be provided within 45 days after the date of the request.  
1084 If the governmental entity does not comply with the Auditor  
1085 General's request, the Auditor General shall notify the  
1086 Legislative Auditing Committee.

1087 (c) The Auditor General shall provide annually a list of  
1088 those special districts which are not in compliance with s.  
1089 218.39 to the Special District Accountability Program of the  
1090 Department of Commerce.

1091 (d) During the Florida Accountability Office's Auditor  
1092 General's review of audit reports, it he or she shall contact  
1093 those units of local government, as defined in s. 218.403, that  
1094 are not in compliance with s. 218.415 and request evidence of  
1095 corrective action. The unit of local government shall provide  
1096 the Florida Accountability Office Auditor General with evidence  
1097 of corrective action within 45 days after the date it is  
1098 requested by the Florida Accountability Office Auditor General.  
1099 If the unit of local government fails to comply with the Florida  
1100 Accountability Office's Auditor General's request, the Florida

1101     Accountability Office Auditor General shall notify the  
1102     Legislative Auditing Committee.

1103         (e) The Florida Accountability Office Auditor General  
1104     shall notify the Governor or the Commissioner of Education, as  
1105     appropriate, and the Legislative Auditing Committee of any audit  
1106     report reviewed by the office Auditor General pursuant to  
1107     paragraph (b) which contains a statement that a local  
1108     governmental entity, charter school, charter technical career  
1109     center, or district school board has met one or more of the  
1110     conditions specified in s. 218.503. If the Auditor General  
1111     requests a clarification regarding information included in an  
1112     audit report to determine whether a local governmental entity,  
1113     charter school, charter technical career center, or district  
1114     school board has met one or more of the conditions specified in  
1115     s. 218.503, the requested clarification must be provided within  
1116     45 days after the date of the request. If the local governmental  
1117     entity, charter school, charter technical career center, or  
1118     district school board does not comply with the Florida  
1119     Accountability Office's Auditor General's request, the office  
1120     Auditor General shall notify the Legislative Auditing Committee.  
1121     If, after obtaining the requested clarification, the Florida  
1122     Accountability Office Auditor General determines that the local  
1123     governmental entity, charter school, charter technical career  
1124     center, or district school board has met one or more of the  
1125     conditions specified in s. 218.503, the office he or she shall

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1126 notify the Governor or the Commissioner of Education, as  
1127 appropriate, and the Legislative Auditing Committee.

1128 (f) The Florida Accountability Office Auditor General  
1129 shall annually compile and transmit to the President of the  
1130 Senate, the Speaker of the House of Representatives, and the  
1131 Legislative Auditing Committee a summary of significant findings  
1132 and financial trends identified in audit reports reviewed in  
1133 paragraph (b) or otherwise identified by the Florida  
1134 Accountability Office's Auditor General's review of such audit  
1135 reports and financial information, and identified in audits of  
1136 district school boards conducted by the office Auditor General.  
1137 The Florida Accountability Office Auditor General shall include  
1138 financial information provided pursuant to s. 218.32(1)(e) for  
1139 entities with fiscal years ending on or after June 30, 2003,  
1140 within the office's his or her reports submitted pursuant to  
1141 this paragraph.

1142 (g) If the Florida Accountability Office Auditor General  
1143 discovers significant errors, improper practices, or other  
1144 significant discrepancies in connection with its his or her  
1145 audits of a state agency or state officer, the Florida  
1146 Accountability Office Auditor General shall notify the President  
1147 of the Senate, the Speaker of the House of Representatives, and  
1148 the Legislative Auditing Committee. The President of the Senate  
1149 and the Speaker of the House of Representatives shall promptly  
1150 forward a copy of the notification to the chairs of the

1151     respective legislative committees, which in the judgment of the  
1152     President of the Senate and the Speaker of the House of  
1153     Representatives are substantially concerned with the functions  
1154     of the state agency or state officer involved. Thereafter, and  
1155     in no event later than the 10th day of the next succeeding  
1156     legislative session, the person in charge of the state agency  
1157     involved, or the state officer involved, as the case may be,  
1158     shall explain in writing to the President of the Senate, the  
1159     Speaker of the House of Representatives, and ~~to~~ the Legislative  
1160     Auditing Committee the reasons or justifications for such  
1161     errors, improper practices, or other significant discrepancies  
1162     and the corrective measures, if any, taken by the agency.

1163         (h) The Florida Accountability Office Auditor General  
1164     shall annually compile and transmit to the President of the  
1165     Senate, the Speaker of the House of Representatives, and the  
1166     Legislative Auditing Committee by December 1 of each year a  
1167     report that includes a projected 2-year work plan identifying  
1168     the audit and other accountability activities to be undertaken  
1169     and a list of statutory and fiscal changes recommended by the  
1170     Florida Accountability Office Auditor General. The Florida  
1171     Accountability Office Auditor General may also transmit  
1172     recommendations at other times of the year when the information  
1173     would be timely and useful for the Legislature.

1174         (i) The Florida Accountability Office Auditor General  
1175     shall annually transmit by July 15, to the President of the

1176 Senate, the Speaker of the House of Representatives, and the  
1177 Department of Financial Services, a list of all school  
1178 districts, charter schools, charter technical career centers,  
1179 Florida College System institutions, state universities, and  
1180 local governmental entities that have failed to comply with the  
1181 transparency requirements as identified in the audit reports  
1182 reviewed pursuant to paragraph (b) and those conducted pursuant  
1183 to subsection (2).

1184 (j) The Florida Accountability Office Auditor General  
1185 shall notify the Legislative Auditing Committee of any financial  
1186 or operational audit report prepared pursuant to this section  
1187 which indicates that a district school board, state university,  
1188 or Florida College System institution has failed to take full  
1189 corrective action in response to a recommendation that was  
1190 included in the two preceding financial reports or any preceding  
1191 operational audit report reports.

1192 1. The committee may direct the district school board or  
1193 the governing body of the state university or Florida College  
1194 System institution to provide a written statement to the  
1195 committee explaining why full corrective action has not been  
1196 taken or, if the governing body intends to take full corrective  
1197 action, describing the corrective action to be taken and when it  
1198 will occur.

1199 2. If the committee determines that the written statement  
1200 is not sufficient, the committee may require the chair of the

1201 district school board or the chair of the governing body of the  
1202 state university or Florida College System institution, or the  
1203 chair's designee, to appear before the committee.

1204 3. If the committee determines that the district school  
1205 board, state university, or Florida College System institution  
1206 has failed to take full corrective action for which there is no  
1207 justifiable reason or has failed to comply with committee  
1208 requests made pursuant to this section, the committee shall  
1209 refer the matter to the State Board of Education or the Board of  
1210 Governors, as appropriate, to proceed in accordance with s.  
1211 1008.32 or s. 1008.322, respectively.

1212 (8) RULES OF THE AUDITOR GENERAL.—The Auditor General, in  
1213 consultation with the Board of Accountancy, shall adopt rules  
1214 for the form and conduct of all financial audits performed by  
1215 independent certified public accountants pursuant to ss.  
1216 215.981, 218.39, 1001.453, 1002.395, 1004.28, and 1004.70. The  
1217 rules for audits of local governmental entities, charter  
1218 schools, charter technical career centers, and district school  
1219 boards must include, but are not limited to, requirements for  
1220 the reporting of information necessary to carry out the purposes  
1221 of the Local Governmental Entity, Charter School, Charter  
1222 Technical Career Center, and District School Board Financial  
1223 Emergencies Act as stated in s. 218.501.

1224 (9) TECHNICAL ADVICE PROVIDED BY THE AUDITOR GENERAL.—The  
1225 Auditor General may provide technical advice to:

1226       (a) The Department of Education in the development of a  
1227 compliance supplement for the financial audit of a district  
1228 school board conducted by an independent certified public  
1229 accountant.

1230       (b) Governmental entities on their financial and  
1231 accounting systems, procedures, and related matters.

1232       (c) Governmental entities on promoting the building of  
1233 competent and efficient accounting and internal audit  
1234 organizations in their offices.

1235       **Section 9. Section 11.47, Florida Statutes, is amended to**  
1236 **read:**

1237       11.47 Penalties; failure to make a proper audit or  
1238 examination; making a false report; failure to produce documents  
1239 or information.—

1240       (1) All officers whose respective offices the Florida  
1241 Accountability Office Auditor General or the Office of Program  
1242 Policy Analysis and Government Accountability is authorized to  
1243 audit or examine shall enter into their public records  
1244 sufficient information for proper audit or examination, and  
1245 shall make the same available to the Florida Accountability  
1246 Office Auditor General or the Office of Program Policy Analysis  
1247 and Government Accountability on demand.

1248       (2) The willful failure or refusal of the Auditor General,  
1249 ~~director of the Office of Program Policy Analysis and Government~~  
1250 ~~Accountability~~, or any staff employed by the Florida

1251 ~~Accountability Office Auditor General or the Office of Program~~  
1252 ~~Policy Analysis and Government Accountability~~ to make a proper  
1253 audit or examination in line with ~~its his or her~~ duty, the  
1254 willful making of a false report as to any audit or examination,  
1255 or the willful failure or refusal to report a shortage or  
1256 misappropriation of funds or property shall be cause for removal  
1257 from such office or employment, and the Auditor General, ~~the~~  
1258 ~~director of the Office of Program Policy Analysis and Government~~  
1259 ~~Accountability, or a staff member~~ ~~commits shall be guilty of a~~  
1260 misdemeanor of the first degree, punishable as provided in s.  
1261 775.082 or s. 775.083.

1262 (3) Any person who willfully fails or refuses to provide  
1263 access to an employee, officer, or agent of an entity subject to  
1264 an audit or to furnish or produce any book, record, paper,  
1265 document, data, or sufficient information necessary to a proper  
1266 audit or examination which the Florida Accountability Office,  
1267 Auditor General, or the Office of Program Policy Analysis and  
1268 Government Accountability is by law authorized to perform  
1269 commits a misdemeanor of the first degree, punishable as  
1270 provided in s. 775.082 or s. 775.083.

1271 (4) Any officer who willfully fails or refuses to furnish  
1272 or produce any book, record, paper, document, data, or  
1273 sufficient information necessary to a proper audit or  
1274 examination which the Florida Accountability Office, Auditor  
1275 General, or the Office of Program Policy Analysis and Government

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1276 Accountability is by law authorized to perform, shall be subject  
1277 to removal from office.

1278       **Section 10. Subsections (1) and (2) of section 11.51,  
1279 Florida Statutes, are amended to read:**

1280       11.51 Office of Program Policy Analysis and Government  
1281 Accountability.—

1282       (1) ~~The Office of Program Policy Analysis and Government  
1283 Accountability is authorized to examine all entities and records  
1284 listed in s. 11.45(3).~~

1285       (2) ~~At the conclusion of an examination, the designated  
1286 representative of the Office of Program Policy Analysis and  
1287 Government Accountability shall discuss the examination with the  
1288 official whose office is examined and submit to that official  
1289 the Office of Program Policy Analysis and Government  
1290 Accountability's preliminary findings. If the official is not  
1291 available for receipt of the preliminary findings, clearly  
1292 designated as such, delivery thereof is presumed to be made when  
1293 it is delivered to his or her office. Whenever necessary, the  
1294 Office of Program Policy Analysis and Government Accountability  
1295 may request the official to submit his or her written statement  
1296 of explanation or rebuttal within 15 days after the receipt of  
1297 the findings. If the response time is not requested to be within  
1298 15 days, the official shall submit his or her response within 30  
1299 days after receipt of the preliminary findings.~~

1300       **Section 11. Paragraph (g) of subsection (2) of section**

1301 **14.32, Florida Statutes, is amended to read:**

1302       14.32 Office of Chief Inspector General.—

1303       (2) The Chief Inspector General shall:

1304       (g) Report expeditiously to and cooperate fully with the  
1305 Department of Law Enforcement, the Chief Financial Officer, the  
1306 Department of Legal Affairs, and any other law enforcement  
1307 agency believed to have jurisdiction agencies when there are  
1308 recognizable grounds to believe that there has been a violation  
1309 of criminal law or that a civil action should be initiated.

1310       **Section 12. Subsections (1), (2), (5), (6), and (7) of**  
1311 **section 112.3187, Florida Statutes, are amended to read:**

1312       112.3187 Adverse action against employee for disclosing  
1313 information of specified nature prohibited; employee remedy and  
1314 relief.—

1315       (1) SHORT TITLE.—Sections 112.3187-112.31901 ~~112.3187-112.31895~~ may be cited as the "Whistle-blower's Act."

1316       (2) LEGISLATIVE INTENT.—It is the intent of the  
1317 Legislature to prevent agencies or independent contractors from  
1318 taking retaliatory action against an employee who reports to an  
1319 appropriate agency violations of law on the part of a public  
1320 employer or independent contractor ~~that create a substantial and~~  
1321 ~~specific danger to the public's health, safety, or welfare.~~ It  
1322 is further the intent of the Legislature to prevent agencies or  
1323 independent contractors from taking retaliatory action against  
1324 any person who discloses information to an appropriate agency

1326 alleging improper use of governmental office, ~~gross~~ waste of  
1327 funds, or any other abuse or ~~gross~~ neglect of duty on the part  
1328 of an agency, public officer, or employee.

1329 (5) NATURE OF INFORMATION DISCLOSED.—The information  
1330 disclosed under this section must include:

1331 (a) Any violation or suspected violation of any federal,  
1332 state, or local law, rule, or regulation committed by an  
1333 employee or agent of an agency or independent contractor ~~which~~  
1334 ~~creates and presents a substantial and specific danger to the~~  
1335 ~~public's health, safety, or welfare.~~

1336 (b) Any act or suspected act of ~~gross~~ mismanagement,  
1337 malfeasance, misfeasance, ~~gross~~ waste of public funds, suspected  
1338 or actual Medicaid fraud or abuse, or ~~gross~~ neglect of duty  
1339 committed by an employee or agent of an agency or independent  
1340 contractor.

1341 (6) TO WHOM INFORMATION DISCLOSED.—The information  
1342 disclosed under this section must be disclosed to any agency or  
1343 federal government entity having the authority to investigate,  
1344 police, manage, or otherwise remedy the violation or act,  
1345 including, but not limited to, the Florida Accountability  
1346 Office, the Office of the Chief Inspector General, an agency  
1347 inspector general or the employee designated as agency inspector  
1348 general under s. 112.3189(1) or inspectors general under s.  
1349 20.055, the Florida Commission on Human Relations, and the  
1350 whistle-blower's hotline created under s. 112.3189. However, for

1351 disclosures concerning a local governmental entity, including  
1352 any regional, county, or municipal entity, special district,  
1353 community college district, or school district or any political  
1354 subdivision of any of the foregoing, the information must be  
1355 disclosed to a chief executive officer as defined in s.  
1356 447.203(9) or other appropriate local official.

1357 (7) EMPLOYEES AND PERSONS PROTECTED.—This section protects  
1358 employees and persons who disclose information on their own  
1359 initiative in a written and signed complaint; who are requested  
1360 to participate in an investigation, hearing, or other inquiry  
1361 conducted by the Florida Accountability Office or any agency or  
1362 federal government entity; who refuse to participate in any  
1363 adverse action prohibited by this section; or who initiate a  
1364 complaint through the whistle-blower's hotline, ~~or~~ the hotline  
1365 of the Medicaid Fraud Control Unit of the Department of Legal  
1366 Affairs, or any communication to the Florida Accountability  
1367 Office; or employees who file any written complaint to their  
1368 supervisory officials or employees who submit a complaint to the  
1369 Florida Accountability Office, the Chief Inspector General in  
1370 the Executive Office of the Governor, to the employee designated  
1371 as agency inspector general under s. 112.3189(1), or ~~to~~ the  
1372 Florida Commission on Human Relations. ~~The provisions of~~ This  
1373 section may not be used by a person while he or she is under the  
1374 care, custody, or control of the state correctional system or,  
1375 after release from the care, custody, or control of the state

1376 correctional system, with respect to circumstances that occurred  
1377 during any period of incarceration. No remedy or other  
1378 protection under ss. 112.3187-112.31895 applies to any person  
1379 who has committed or intentionally participated in committing  
1380 the violation or suspected violation for which protection under  
1381 ss. 112.3187-112.31895 is being sought.

1382 **Section 13. Section 112.3188, Florida Statutes, is amended  
1383 to read:**

1384 112.3188 Confidentiality of information given to the  
1385 Florida Accountability Office, the Chief Inspector General,  
1386 internal auditors, inspectors general, local chief executive  
1387 officers, or other appropriate local officials.—

1388 (1) The name or identity of any individual who discloses  
1389 in good faith to the Florida Accountability Office, the Chief  
1390 Inspector General or an agency inspector general, a local chief  
1391 executive officer, or other appropriate local official  
1392 information that alleges that an employee or agent of an agency  
1393 or independent contractor:

1394 (a) Has violated or is suspected of having violated any  
1395 federal, state, or local law, rule, or regulation, ~~thereby~~  
1396 ~~creating and presenting a substantial and specific danger to the~~  
1397 ~~public's health, safety, or welfare; or~~

1398 (b) Has committed or is suspected of having committed an  
1399 act of ~~gross~~ mismanagement, malfeasance, misfeasance, ~~gross~~  
1400 waste of public funds, or ~~gross~~ neglect of duty

1401  
1402 may not be disclosed to anyone other than a member of the  
1403 Florida Accountability Office, Chief Inspector General  
1404 General's, agency inspector general general's, internal auditor  
1405 auditor's, local chief executive officer officer's, or other  
1406 appropriate local officer official's staff without the written  
1407 consent of the individual, unless the Florida Accountability  
1408 Office, Chief Inspector General, internal auditor, agency  
1409 inspector general, local chief executive officer, or other  
1410 appropriate local official determines that: the disclosure of  
1411 the individual's identity is necessary to prevent a substantial  
1412 and specific danger to the public's health, safety, or welfare  
1413 or to prevent the imminent commission of a crime; or the  
1414 disclosure is unavoidable and absolutely necessary during the  
1415 course of the audit, evaluation, or investigation.

1416 (2) (a) Except as specifically authorized by s. 112.3189,  
1417 all information received by the Florida Accountability Office,  
1418 the Chief Inspector General, or an agency inspector general or  
1419 information produced or derived from fact-finding or other  
1420 investigations conducted by the Florida Commission on Human  
1421 Relations or the Department of Law Enforcement is confidential  
1422 and exempt from s. 119.07(1) if the information is being  
1423 received or derived from allegations as set forth in paragraph  
1424 (1) (a) or paragraph (1) (b), and an investigation is active.

1425 (b) All information received by a local chief executive

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1426 officer or appropriate local official or information produced or  
1427 derived from fact-finding or investigations conducted pursuant  
1428 to the administrative procedure established by ordinance by a  
1429 local government as authorized by s. 112.3187(8)(b) is  
1430 confidential and exempt from s. 119.07(1) and s. 24(a), Art. I  
1431 of the State Constitution, if the information is being received  
1432 or derived from allegations as set forth in paragraph (1)(a) or  
1433 paragraph (1)(b) and an investigation is active.

1434 (c) Information deemed confidential under this section may  
1435 be disclosed by the Florida Accountability Office, the Chief  
1436 Inspector General, agency inspector general, local chief  
1437 executive officer, or other appropriate local officer official  
1438 receiving the information if the recipient determines that the  
1439 disclosure of the information is absolutely necessary to prevent  
1440 a substantial and specific danger to the public's health,  
1441 safety, or welfare or to prevent the imminent commission of a  
1442 crime. Information disclosed under this subsection may be  
1443 disclosed only to persons who are in a position to prevent the  
1444 danger to the public's health, safety, or welfare or to prevent  
1445 the imminent commission of a crime based on the disclosed  
1446 information.

1447 1. An investigation is active under this section if:  
1448 a. It is an ongoing investigation or inquiry or collection  
1449 of information and evidence and is continuing with a reasonable,  
1450 good faith anticipation of resolution in the foreseeable future;

1451 or

1452 b. All or a portion of the matters under investigation or  
1453 inquiry are active criminal intelligence information or active  
1454 criminal investigative information as defined in s. 119.011.

1455 2. Notwithstanding sub-subparagraph 1.a., an investigation  
1456 ceases to be active when:

1457 a. The written report required under s. 112.3189(9) has  
1458 been sent by the Chief Inspector General to the recipients named  
1459 in s. 112.3189(9);

1460 b. It is determined that an investigation is not necessary  
1461 under s. 112.3189(5); or

1462 c. A final decision has been rendered by the local  
1463 government or by the Division of Administrative Hearings  
1464 pursuant to s. 112.3187(8)(b).

1465 3. Notwithstanding paragraphs (a), (b), and this  
1466 paragraph, information or records received or produced under  
1467 this section which are otherwise confidential under law or  
1468 exempt from disclosure under chapter 119 retain their  
1469 confidentiality or exemption.

1470 4. Any person who willfully and knowingly discloses  
1471 information or records made confidential under this subsection  
1472 commits a misdemeanor of the first degree, punishable as  
1473 provided in s. 775.082 or s. 775.083.

1474 **Section 14. Subsections (1) through (4), paragraph (b) of  
1475 subsection (5), and paragraph (c) of subsection (9) of section**

1476 **112.3189, Florida Statutes, are amended to read:**1477 112.3189 Investigative procedures upon receipt of whistle-  
1478 blower information from certain state employees.—1479 (1) This section only applies to the disclosure of  
1480 information as described in s. 112.3187(5) by an employee or  
1481 former employee of, or an applicant for employment with, a state  
1482 agency, as the term "state agency" is defined in s. 216.011, to  
1483 the Florida Accountability Office, ~~or~~ the Chief Inspector  
1484 General of the Executive Office of the Governor, ~~or to~~ the  
1485 agency inspector general. If an agency does not have an  
1486 inspector general, the head of the state agency, as defined in  
1487 s. 216.011, shall designate an employee to receive information  
1488 described in s. 112.3187(5). For purposes of this section and s.  
1489 112.3188 only, the employee designated by the head of the state  
1490 agency shall be deemed an agency inspector general.1491 (2) To facilitate the receipt of information described in  
1492 subsection (1), the Chief Inspector General shall maintain an  
1493 in-state toll-free whistle-blower's hotline and shall circulate  
1494 among the various state agencies an advisory for all employees  
1495 which indicates the existence of the toll-free number and its  
1496 purpose and provides an address to which written whistle-blower  
1497 information may be forwarded. At least once per month, an  
1498 accurate summary of information received via the hotline shall  
1499 be communicated to the Florida Accountability Office and  
1500 maintained pursuant to s. 11.0431.

1501       (3) When a person alleges information described in s.  
1502       112.3187(5), the Florida Accountability Office, the Chief  
1503       Inspector General, or the agency inspector general actually  
1504       receiving such information shall within 20 days after ~~of~~  
1505       receiving such information determine:

1506       (a) Whether the information disclosed is the type of  
1507       information described in s. 112.3187(5).

1508       (b) Whether the source of the information is a person who  
1509       is an employee or former employee of, or an applicant for  
1510       employment with, a state agency, as defined in s. 216.011.

1511       (c) Whether the information actually disclosed  
1512       demonstrates reasonable cause to suspect that an employee or  
1513       agent of an agency or independent contractor has violated any  
1514       federal, state, or local law, rule, or regulation, thereby  
1515       creating and presenting a substantial and specific danger to the  
1516       public's health, safety, or welfare, or has committed an act of  
1517       gross mismanagement, malfeasance, misfeasance, gross waste of  
1518       public funds, or gross neglect of duty.

1519       (4) If the Florida Accountability Office, the Chief  
1520       Inspector General, or the agency inspector general under  
1521       subsection (3) determines that the information disclosed is not  
1522       the type of information described in s. 112.3187(5), or that the  
1523       source of the information is not a person who is an employee or  
1524       former employee of, or an applicant for employment with, a state  
1525       agency, as defined in s. 216.011, or that the information

1526 disclosed does not demonstrate reasonable cause to suspect that  
1527 an employee or agent of an agency or independent contractor has  
1528 violated any federal, state, or local law, rule, or regulation,  
1529 thereby creating and presenting a substantial and specific  
1530 danger to the public's health, safety, or welfare, or has  
1531 committed an act of ~~gross~~ mismanagement, malfeasance,  
1532 misfeasance, ~~gross~~ waste of public funds, or ~~gross~~ neglect of  
1533 duty, the Florida Accountability Office, the Chief Inspector  
1534 General, or the agency inspector general shall notify the  
1535 complainant of such fact and copy and return, upon request of  
1536 the complainant, any documents and other materials that were  
1537 provided by the complainant.

1538 (5)

1539 (b) If the Chief Inspector General or agency inspector  
1540 general determines under paragraph (a) that an investigation is  
1541 not required or not necessary, the Chief Inspector General or  
1542 agency inspector general making such determination shall:

1543 1. Copy and return, upon request of the complainant, any  
1544 documents and other materials provided by the individual who  
1545 made the disclosure.

1546 2. Inform in writing the head of the state agency for the  
1547 agency inspector general making the determination that the  
1548 investigation is not necessary and the individual who made the  
1549 disclosure of the specific reasons why an investigation is not  
1550 necessary and why the disclosure will not be further acted on

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1551 under this section.

1552 (9)

1553 (c) The Chief Inspector General shall transmit any final  
1554 report under this section, any comments provided by the  
1555 complainant, and any appropriate comments or recommendations by  
1556 the Chief Inspector General to the Governor, the Legislative  
1557 Auditing Committee, the Florida Accountability Office, the  
1558 investigating agency, and the Chief Financial Officer.

1559 **Section 15. Subsection (4) is added to section 112.31901, Florida Statutes, to read:**

1561 112.31901 Investigatory records.—

1562 (4) This section shall not prevent the Florida  
1563 Accountability Office from reviewing any records of any  
1564 investigation under this section.

1565 **Section 16. Paragraph (e) of subsection (5) of section 112.3215, Florida Statutes, is amended to read:**

1566 112.3215 Lobbying before the executive branch or the  
1567 Constitution Revision Commission; registration and reporting;  
1568 investigation by commission.—

1569 (5)

1570 (e) Each lobbying firm and each principal shall preserve  
1571 for a period of 4 years all accounts, bills, receipts, computer  
1572 records, books, papers, and other documents and records  
1573 necessary to substantiate compensation. Any documents and  
1574 records retained pursuant to this section may be reviewed

1576 subpoenaed for purposes of an audit or examination directed by  
1577 the Legislative Auditing Committee pursuant to s. 11.40, and  
1578 such subpoena may be enforced in circuit court.

1579 **Section 17. Paragraph (b) of subsection (1) of section  
1580 112.324, Florida Statutes, is amended to read:**

1581 112.324 Procedures on complaints of violations and  
1582 referrals; public records and meeting exemptions.—

1583 (1) The commission shall investigate an alleged violation  
1584 of this part or other alleged breach of the public trust within  
1585 the jurisdiction of the commission as provided in s. 8(f), Art.  
1586 II of the State Constitution:

1587 (b) Upon receipt of a written referral of a possible  
1588 violation of this part or other possible breach of the public  
1589 trust from the Governor, the Department of Law Enforcement, a  
1590 state attorney, an inspector general, the Florida Accountability  
1591 Office, or a United States Attorney.

1592  
1593 Within 5 days after receipt of a complaint or referral by the  
1594 commission, a copy must be transmitted to the alleged violator.

1595 **Section 18. Paragraph (r) of subsection (1) of section  
1596 216.011, Florida Statutes, is amended to read:**

1597 216.011 Definitions.—

1598 (1) For the purpose of fiscal affairs of the state,  
1599 appropriations acts, legislative budgets, and approved budgets,  
1600 each of the following terms has the meaning indicated:

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1601 (r) "Fixed capital outlay" means the appropriation  
1602 category used to fund real property (land, buildings, including  
1603 appurtenances, fixtures and fixed equipment, structures, etc.),  
1604 including additions, replacements, major repairs, and  
1605 renovations to real property which materially extend its useful  
1606 life or materially improve or change its functional use and may  
1607 include including furniture and equipment necessary to furnish  
1608 and operate a new or improved facility, and any other purpose  
1609 designated as a fixed capital outlay by the Legislature, when  
1610 appropriated by the Legislature in the fixed capital outlay  
1611 appropriation category. Minor repairs and maintenance which do  
1612 not materially extend the useful life or materially improve or  
1613 change the functional use of a facility may be appropriated in  
1614 an expense, contracted services, or special appropriation  
1615 category.

**Section 19. Subsections (1) and (2) of section 216.023,**

Florida Statutes, are amended to read:

1618 216.023 Legislative budget requests to be furnished to  
1619 Legislature by agencies.—

1620 (1) The head of each state agency, except as provided in  
1621 subsection (2), shall submit a final legislative budget request  
1622 to the Legislature and to the Governor, as chief budget officer  
1623 of the state, in the form and manner prescribed in the budget  
1624 instructions and at such time as specified by the Executive  
1625 Office of the Governor, based on the agency's independent

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1626 judgment of its needs. However, a state agency must ~~may not~~  
1627 submit its complete legislative budget request, including all  
1628 supporting forms and schedules required by this chapter, no  
1629 later than September 15 of each odd-numbered year and no later  
1630 than October 15 of each even-numbered year unless an alternative  
1631 date is agreed to be in the best interest of the state by the  
1632 Governor and the chairs of the legislative appropriations  
1633 committees.

1634 (2) The judicial branch and the Division of Administrative  
1635 Hearings shall submit their complete legislative budget requests  
1636 directly to the Legislature with a copy to the Governor, as  
1637 chief budget officer of the state, in the form and manner as  
1638 prescribed in the budget instructions. However, the complete  
1639 legislative budget requests, including all supporting forms and  
1640 schedules required by this chapter, shall be submitted no later  
1641 than September 15 of each odd-numbered year and no later than  
1642 October 15 of each even-numbered year unless an alternative date  
1643 is agreed to be in the best interest of the state by the  
1644 Governor and the chairs of the legislative appropriations  
1645 committees.

1646 **Section 20.** Section 216.052, Florida Statutes, is  
1647 repealed.

1648 **Section 21. Subsection (3) of section 216.137, Florida**  
1649 **Statutes, is amended to read:**

1650 216.137 Sessions of consensus estimating conferences;

1651 workpapers.—

1652 (3) WORKPAPERS.—The Office of Economic and Demographic  
1653 ~~Research principal who is responsible for presiding over the~~  
1654 ~~session of a consensus estimating conference, or his or her~~  
1655 ~~designee,~~ is responsible for preparing and distributing the  
1656 necessary workpapers before prior to the meetings of the  
1657 conference. Unless exempt from s. 119.07(1), such workpapers  
1658 must be posted on a publicly available Internet website no later  
1659 than 5 p.m. of the 2nd business day, as defined in s. 61.046,  
1660 before a scheduled session or meeting of a consensus estimating  
1661 conference unless the session is a special impact session of the  
1662 conference as provided in paragraph (1) (d), in which they must  
1663 be posted no later than one hour before the scheduled impact  
1664 session. Any principal may cancel a meeting of the conference if  
1665 such workpapers have not been distributed prior to the meeting.  
1666 The workpapers shall include comparisons between alternative  
1667 information when such comparisons are warranted.

1668 **Section 22. Paragraph (b) of subsection (2) of section**  
1669 **216.177, Florida Statutes, is amended to read:**

1670 216.177 Appropriations acts, statement of intent,  
1671 violation, notice, review and objection procedures.—

1672 (2)

1673 (b) If the chair or the and vice chair of the Legislative  
1674 Budget Commission or the President of the Senate or and the  
1675 Speaker of the House of Representatives timely advises advise,

1676 in writing, the Executive Office of the Governor or the Chief  
1677 Justice of the Supreme Court that an action or a proposed  
1678 action, including any expenditure of funds resulting from the  
1679 settlement of litigation involving a state agency or officer,  
1680 regardless of whether subject to the notice and review  
1681 requirements of this chapter ~~or not~~, exceeds the delegated  
1682 authority of the Executive Office of the Governor for the  
1683 executive branch or the Chief Justice for the judicial branch,  
1684 respectively, or is contrary to legislative policy and intent,  
1685 the Governor or the Chief Justice of the Supreme Court shall  
1686 void such action and instruct the affected state agency or  
1687 entity of the judicial branch to change immediately its spending  
1688 action or spending proposal until the Legislative Budget  
1689 Commission or the Legislature addresses the issue. The written  
1690 documentation shall indicate the specific reasons that an action  
1691 or proposed action exceeds the delegated authority or is  
1692 contrary to legislative policy and intent.

1693 **Section 23. Subsection (6) of section 216.192, Florida  
1694 Statutes, is amended to read:**

1695 216.192 Release of appropriations; revision of budgets.—  
1696 (6) All budget actions, including the approval of annual  
1697 release plans, taken pursuant to ~~the provisions of~~ this section  
1698 are subject to the notice and review procedures set forth in s.  
1699 216.177.

1700 **Section 24. Paragraph (b) of subsection (1) of section**

**1701 216.222, Florida Statutes, is amended to read:**

1702 216.222 Budget Stabilization Fund; criteria for  
1703 withdrawing moneys.—

1704 (1) Moneys in the Budget Stabilization Fund may be  
1705 transferred to the General Revenue Fund for:

1706 (b) Providing funding for an emergency as defined in s.  
1707 252.34. The emergency must have been ~~declared by the Governor~~  
1708 ~~pursuant to s. 252.36 or~~ declared by law. Such a transfer must  
1709 be made pursuant to ~~s. 252.37, subject to the conditions in that~~  
1710 ~~section, or pursuant to~~ an appropriation by law.

1711 **Section 25. Subsection (4) of section 216.262, Florida**  
1712 **Statutes, is amended to read:**

1713 216.262 Authorized positions.—

1714 (4) Notwithstanding the provisions of this chapter  
1715 relating to increasing the number of authorized positions, ~~and~~  
1716 ~~for the 2025-2026 fiscal year only,~~ if the actual inmate  
1717 population of the Department of Corrections in the current  
1718 fiscal year exceeds the inmate population projections of the  
1719 most recently adopted forecast published by the February 21,  
1720 2025, Criminal Justice Estimating Conference for the current  
1721 fiscal year by 1 percent for 2 consecutive months or 2 percent  
1722 for any month, the Executive Office of the Governor, with the  
1723 approval of the Legislative Budget Commission, shall immediately  
1724 notify the Criminal Justice Estimating Conference, which shall  
1725 convene as soon as possible to revise the estimates. The

1726 Department of Corrections may then submit a budget amendment  
1727 requesting the establishment of positions in excess of the  
1728 number authorized by the Legislature and additional  
1729 appropriations from unallocated general revenue sufficient to  
1730 provide for essential staff, fixed capital improvements, and  
1731 other resources to provide classification, security, food  
1732 services, health services, and other variable expenses within  
1733 the institutions to accommodate the estimated increase in the  
1734 inmate population. All actions taken pursuant to this subsection  
1735 are subject to review and approval by the Legislative Budget  
1736 Commission. ~~This subsection expires July 1, 2026.~~

1737 **Section 26. Paragraph (b) of subsection (1) of section  
1738 216.292, Florida Statutes, is redesignated as paragraph (c),  
1739 paragraph (a) of subsection (1), paragraph (a) of subsection  
1740 (2), and paragraph (d) of subsection (4) are amended, and a new  
1741 paragraph (b) is added to subsection (1) of that section, to  
1742 read:**

1743 216.292 Appropriations nontransferable; exceptions.—  
1744 (1) (a) Funds provided in the General Appropriations Act or  
1745 as otherwise expressly provided by law shall be expended only  
1746 for the purpose for which appropriated, except that such moneys  
1747 may be transferred as provided in this section when it is  
1748 determined to be in the best interest of the state.  
1749 Appropriations for fixed capital outlay may not be expended for  
1750 any other purpose. Appropriations may not be transferred between

1751 state agencies, or between a state agency and the judicial  
1752 branch, unless specifically authorized in the General  
1753 Appropriations Act or otherwise expressly provided by law.  
1754 (b) The Executive Office of the Governor may transfer  
1755 funds within and between state agencies for the sole purpose of  
1756 implementing statewide distributions for Risk Management  
1757 Insurance, Human Resource Services, Department of Administrative  
1758 Hearings, and Data Processing Services. Transfers and  
1759 adjustments are subject to the notice, review, and objection  
1760 procedures of s. 216.177.

1761 (2) The following transfers are authorized to be made by  
1762 the head of each department or the Chief Justice of the Supreme  
1763 Court whenever it is deemed necessary by reason of changed  
1764 conditions:

1765 (a) The transfer of appropriations funded from identical  
1766 funding sources, except appropriations for fixed capital outlay,  
1767 and the transfer of amounts included within the total original  
1768 approved budget and plans of releases of appropriations as  
1769 furnished pursuant to ss. 216.181 and 216.192, as follows:

1770 1. Between categories of appropriations within a budget  
1771 entity, if no category of appropriation is increased or  
1772 decreased by more than 5 percent of the original approved budget  
1773 or \$250,000, whichever is greater, by all action taken under  
1774 this subsection.

1775 2. Between budget entities within identical categories of

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1776 appropriations, if no category of appropriation is increased or  
1777 decreased by more than 5 percent of the original approved budget  
1778 or \$250,000, whichever is greater, by all action taken under  
1779 this subsection.

1780 3. Any agency exceeding salary rate established pursuant  
1781 to s. 216.181(8) on June 30th of any fiscal year shall not be  
1782 authorized to make transfers pursuant to subparagraphs 1. and 2.  
1783 in the subsequent fiscal year.

1784 4. Notice of proposed transfers under subparagraphs 1. and  
1785 2. shall be provided to the Executive Office of the Governor and  
1786 the chairs of the legislative appropriations committees at least  
1787 3 days before prior to agency implementation in order to provide  
1788 an opportunity for review. The review shall be limited to  
1789 ensuring that the transfer is in compliance with the  
1790 requirements of this paragraph.

1791 5. ~~For the 2025-2026 fiscal year,~~ The review shall ensure  
1792 that transfers proposed pursuant to this paragraph comply with  
1793 this chapter, maximize the use of available and appropriate  
1794 trust funds, and are not contrary to legislative policy and  
1795 intent. ~~This subparagraph expires July 1, 2026.~~

1796 (4) The following transfers are authorized with the  
1797 approval of the Legislative Budget Commission. Unless waived by  
1798 the chair and vice chair of the commission, notice of such  
1799 transfers must be provided 14 days before the commission  
1800 meeting:

1801 (d) The transfers necessary to accomplish the purposes of  
1802 reorganization within state agencies or the judicial branch  
1803 ~~authorized by the Legislature when the necessary adjustments of~~  
1804 ~~appropriations and positions have not been provided in the~~  
1805 ~~General Appropriations Act.~~

1806 **Section 27. Subsection (5) is added to section 409.8134, Florida Statutes, to read:**

1808 409.8134 Program expenditure ceiling; enrollment; budget  
1809 amendments.—

1810 (5) Notwithstanding ss. 216.181 and 216.292, the agency  
1811 and the department may each submit a budget amendment, subject  
1812 to the notice, review, and objection procedures of s. 216.177,  
1813 to realign funding within the Florida Kidcare program  
1814 appropriation categories, or to increase budget authority in the  
1815 Children's Medical Services network category, to address  
1816 projected surpluses and deficits within the program or to  
1817 maximize the use of state trust funds. A single budget amendment  
1818 may be submitted by the agency and the department in the last  
1819 quarter of the fiscal year.

1820 **Section 28. Subsection (9) is added to section 409.902, Florida Statutes, to read:**

1822 409.902 Designated single state agency; payment  
1823 requirements; program title; release of medical records; budget  
1824 amendments.—

1825 (9) Notwithstanding ss. 216.181 and 216.292, the agency

1826 may submit a budget amendment, subject to the notice, review,  
1827 and objection procedures of s. 216.177, to realign funding  
1828 within the Medicaid program appropriation categories to address  
1829 projected surpluses and deficits within the program and to  
1830 maximize the use of state trust funds. A single budget amendment  
1831 may be submitted by the agency in the last quarter of the fiscal  
1832 year.

1833 **Section 29. Paragraph (a) of subsection (7) of section**  
1834 **20.055, Florida Statutes, is amended to read:**

1835 20.055 Agency inspectors general.—

1836 (7) In carrying out the investigative duties and  
1837 responsibilities specified in this section, each inspector  
1838 general shall initiate, conduct, supervise, and coordinate  
1839 investigations designed to detect, deter, prevent, and eradicate  
1840 fraud, waste, mismanagement, misconduct, and other abuses in  
1841 state government. For these purposes, each inspector general  
1842 shall:

1843 (a) Receive complaints and coordinate all activities of  
1844 the agency as required by the Whistle-blower's Act pursuant to  
1845 ss. 112.3187-112.31901 ~~ss. 112.3187-112.31895~~.

1846 **Section 30. Subsection (13) of section 760.06, Florida**  
1847 **Statutes, is amended to read:**

1848 760.06 Powers of the commission.—Within the limitations  
1849 provided by law, the commission shall have the following powers:

1850 (13) To receive complaints and coordinate all activities

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1851 as required by the Whistle-blower's Act pursuant to ss.

1852 112.3187-112.31901 ss. 112.3187-112.31895.

1853 **Section 31.** (1) (a) Each state agency must review the  
1854 agency's rules imposing audit requirements on public or private  
1855 entities and, on or before October 1, 2026, report any such rule  
1856 that is not specified in statute to the Joint Legislative  
1857 Auditing Committee.

1858 (b) The Auditor General, the Joint Legislative Auditing  
1859 Committee, and the Office of Program Policy Analysis and  
1860 Government Accountability must jointly review all statutory  
1861 audit requirements imposed on public or private entities.

1862 (2) (a) By October 1, 2027, the Auditor General, the Joint  
1863 Legislative Auditing Committee, and the Office of Program Policy  
1864 Analysis and Government Accountability shall deliver a report to  
1865 the President of the Senate, the Speaker of the House of  
1866 Representatives, and the Chief Inspector General that contains  
1867 the following information for each requirement identified in  
1868 subsection (1):

1869 1. The citation for the requirement.

1870 2. A recommendation as to the characterization of the  
1871 requirement as a financial audit, an operational audit, a  
1872 performance audit, or an examination.

1873 3. An estimate of the average annual personnel and  
1874 administrative costs of administering or overseeing the  
1875 requirement.

1876        4. A recommendation as to which unit of the Florida  
1877 Accountability Office should administer the requirement.  
1878        5. Suggestions for any necessary revisions to the  
1879 requirement, the definitions in s. 11.45, Florida Statutes, and  
1880 related statutes to provide clarity and to better conform the  
1881 wording of such provisions to the principles and language of the  
1882 Government Accountability Office's Government Auditing  
1883 Standards, 2024 edition, or any other pertinent auditing or  
1884 investigation standards.

1885        (b) The President of the Senate and Speaker of the House  
1886 of Representatives may provide additional legislative personnel  
1887 and support as necessary to carry out this subsection.

1888        (3) The Administrative Procedures Committee and the  
1889 Division of Law Revision shall provide any assistance necessary  
1890 to carry out this section.

1891        **Section 32.** Except as otherwise expressly provided in this  
1892 act, this act shall take effect July 1, 2026.